

## **INTRODUCTION**

The Summary Section provides an overview of all budgeted funds for the upcoming year. These include the General Fund, Sales Tax Fund (which provides for general capital improvements), and the Utility Fund (which also includes capital improvements).

Revenues and expenditures/expenses are categorized by type, in accordance with recommended standard formats of the Government Finance Officers Association, enabling consistency and comparability between all forms of local government.

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CITY OF WILLIAMSBURG  
BUDGET SUMMARY  
ALL FUNDS  
FISCAL YEARS 2005-2007

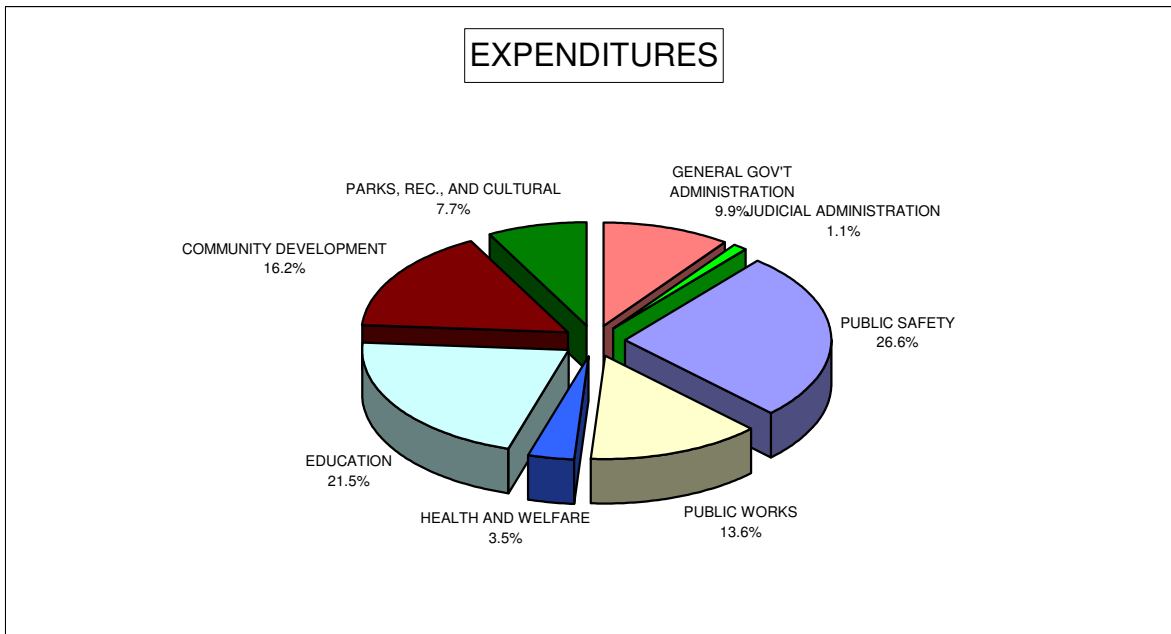
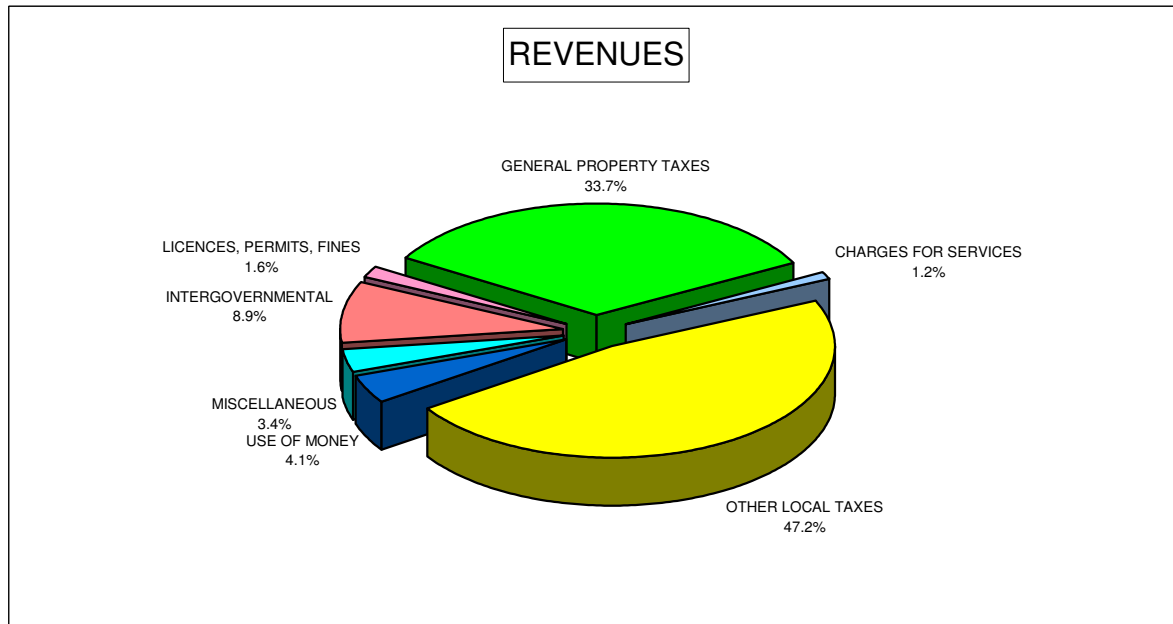
	ACTUAL <u>FY 2005</u>	ESTIMATED <u>FY 2006</u>	PROPOSED <u>FY 2007</u>
<u>REVENUES:</u>			
GENERAL PROPERTY TAXES	9,241,737	9,686,700	10,302,700
OTHER LOCAL TAXES	18,406,678	18,435,600	18,655,600
LICENSES AND PERMITS	256,943	254,622	249,050
FINES	234,157	231,300	231,300
USE OF MONEY & PROPERTY	948,624	1,293,702	1,426,600
CHARGES FOR SERVICES	4,560,697	4,531,716	4,870,666
MISCELLANEOUS	829,926	1,187,003	1,034,705
INTERGOVERNMENTAL	<u>2,528,514</u>	<u>2,668,277</u>	<u>2,817,951</u>
TOTAL BEFORE FUND TRANSFERS	37,007,276	38,288,920	39,588,572
BOND PROCEEDS	8,500,000	0	0
SALE OF LAND	0	4,450,000	0
TRANSFER FROM (TO) SURPLUS	<u>-8,904,533</u>	<u>8,077,662</u>	<u>3,937,441</u>
TOTAL REVENUES	<u>36,602,743</u>	<u>46,366,582</u>	<u>43,526,013</u>
<u>EXPENDITURES/EXPENSES:</u>			
GENERAL GOV'T ADMINISTRATION	2,891,223	3,619,148	4,313,667
JUDICIAL ADMINISTRATION	308,361	320,000	330,000
PUBLIC SAFETY	6,786,926	8,081,659	9,041,297
PUBLIC WORKS	6,478,828	7,069,071	5,452,346
PUBLIC UTILITIES	4,800,166	4,164,268	5,154,409
HEALTH AND WELFARE	903,312	1,004,535	1,068,234
EDUCATION	6,267,967	8,234,461	8,682,513
PARKS, RECREATION, AND CULTURAL	2,185,549	2,306,736	2,754,723
COMMUNITY DEVELOPMENT	4,540,579	4,888,134	5,004,830
DEBT SERVICE	<u>1,439,833</u>	<u>6,678,570</u>	<u>1,723,995</u>
TOTAL EXPENDITURES / EXPENSES	<u>36,602,743</u>	<u>46,366,582</u>	<u>43,526,013</u>

CITY OF WILLIAMSBURG  
BUDGET SUMMARY  
BY FUND  
FISCAL YEAR 2007

	GENERAL FUND	SALES TAX CAPITAL IMPROVEMENTS	UTILITY FUND	GRAND TOTAL
<u>REVENUES:</u>				
GENERAL PROPERTY TAXES	10,302,700	0	0	10,302,700
OTHER LOCAL TAXES	14,455,600	4,200,000	0	18,655,600
LICENSES AND PERMITS	249,050	0	0	249,050
FINES	231,300	0	0	231,300
USE OF MONEY & PROPERTY	1,266,600	40,000	120,000	1,426,600
CHARGES FOR SERVICES	353,266	0	4,517,400	4,870,666
MISCELLANEOUS	1,034,705	0	0	1,034,705
INTERGOVERNMENTAL	<u>2,714,951</u>	<u>103,000</u>	<u>0</u>	<u>2,817,951</u>
TOTAL BEFORE FUND TRANSFERS	30,608,172	4,343,000	4,637,400	39,588,572
TRANSFERS FROM SURPLUS	<u>226,811</u>	<u>3,019,622</u>	<u>691,009</u>	<u>3,937,441</u>
TOTAL REVENUES	<u>30,834,983</u>	<u>7,362,622</u>	<u>5,328,409</u>	<u>43,526,013</u>
<u>EXPENDITURES/EXPENSES:</u>				
GENERAL GOV'T ADMINISTRATION	3,058,167	1,135,500	0	4,193,667
JUDICIAL ADMINISTRATION	330,000	0	0	330,000
PUBLIC SAFETY	8,187,297	854,000	0	9,041,297
PUBLIC WORKS	4,192,346	1,260,000	0	5,452,346
PUBLIC UTILITIES	0	0	5,154,409 *	5,154,409
HEALTH AND WELFARE	1,068,234	0	0	1,068,234
EDUCATION	6,634,386	2,048,127	0	8,682,513
PARKS, RECREATION, AND CULTURAL	2,359,723	395,000	0	2,754,723
COMMUNITY DEVELOPMENT	5,004,830	120,000	0	5,124,830
DEBT SERVICE	<u>0</u>	<u>1,549,995</u>	<u>174,000</u>	<u>1,723,995</u>
TOTAL EXPENDITURES/EXPENSES	<u>30,834,983</u>	<u>7,362,622</u>	<u>5,328,409</u>	<u>43,526,013</u>

\* Includes Utility Fund Capital Projects

CITY OF WILLIAMSBURG  
GENERAL FUND OPERATING BUDGET  
FISCAL YEAR 2007



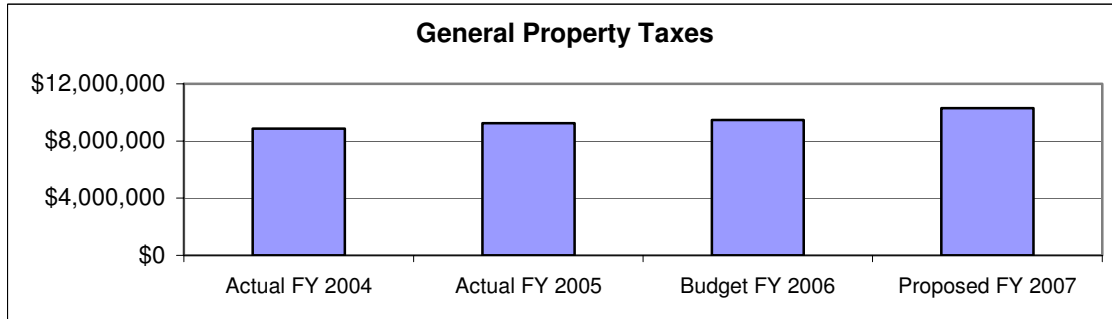
CITY OF WILLIAMSBURG  
BUDGET SUMMARY  
GENERAL FUND  
FISCAL YEAR 2007

	ACTUAL <u>FY 2004</u>	ACTUAL <u>FY 2005</u>	BUDGETED <u>FY 2006</u>	ESTIMATED <u>FY 2006</u>	PROPOSED <u>FY 2007</u>
<u>REVENUES:</u>					
GENERAL PROPERTY TAXES	8,869,568	9,241,737	9,471,800	9,686,700	10,302,700
OTHER LOCAL TAXES	12,668,246	14,187,075	14,422,000	14,235,600	14,455,600
LICENSES AND PERMITS	305,932	256,943	200,000	254,622	249,050
FINES	254,586	234,157	241,300	231,300	231,300
USE OF MONEY & PROPERTY	410,448	763,636	938,700	1,013,702	1,266,600
CHARGES FOR SERVICES	317,844	365,026	344,666	355,316	353,266
MISCELLANEOUS	766,194	804,926	952,675	872,003	1,034,705
INTERGOVERNMENTAL	<u>2,332,191</u>	<u>2,425,592</u>	<u>2,484,964</u>	<u>2,565,277</u>	<u>2,714,951</u>
TOTAL BEFORE FUND TRANSFERS	25,925,010	28,279,092	29,056,105	29,214,520	30,608,172
TRANSFER FROM (TO) SURPLUS	-1,138,870	-1,199,604	35,465	-304,776	226,811
TOTAL REVENUES	<u>24,786,141</u>	<u>27,079,488</u>	<u>29,091,570</u>	<u>28,909,744</u>	<u>30,834,983</u>
<u>EXPENDITURES:</u>					
GENERAL GOV'T ADMINISTRATION	2,544,209	2,594,514	2,802,544	2,786,148	3,058,167
JUDICIAL ADMINISTRATION	293,222	308,361	320,000	320,000	330,000
PUBLIC SAFETY	6,249,243	6,709,682	7,428,637	7,339,659	8,187,297
PUBLIC WORKS	3,348,074	3,747,235	4,005,259	3,968,071	4,192,346
HEALTH AND WELFARE	750,856	903,312	1,004,535	1,004,535	1,068,234
EDUCATION	6,734,071	6,167,315	6,420,761	6,423,461	6,634,386
PARKS, RECREATION, AND CULTURAL	2,005,201	2,108,491	2,202,291	2,179,736	2,359,723
COMMUNITY DEVELOPMENT	<u>2,861,264</u>	<u>4,540,579</u>	<u>4,907,543</u>	<u>4,888,134</u>	<u>5,004,830</u>
TOTAL EXPENDITURES	<u>24,786,141</u>	<u>27,079,488</u>	<u>29,091,570</u>	<u>28,909,744</u>	<u>30,834,983</u>

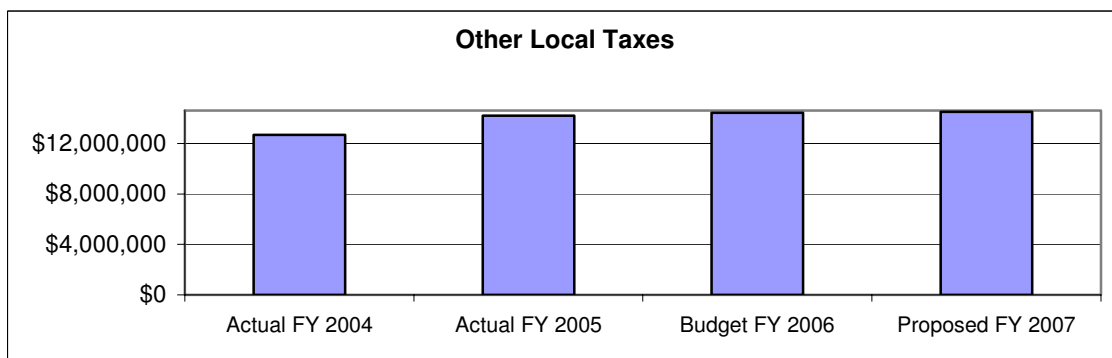
## CITY OF WILLIAMSBURG – GENERAL FUND – FISCAL YEAR 2007 REVENUE HIGHLIGHTS

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General Property Taxes - All real estate, public service, personal and business property taxes, including penalties and interest, are included. Real property tax collections are estimated to increase 8.6% over anticipated Fiscal Year 2006 receipts, due to annual re-assessments and new construction. Total property taxes are budgeted to increase 8.7% over last year's budgeted level.



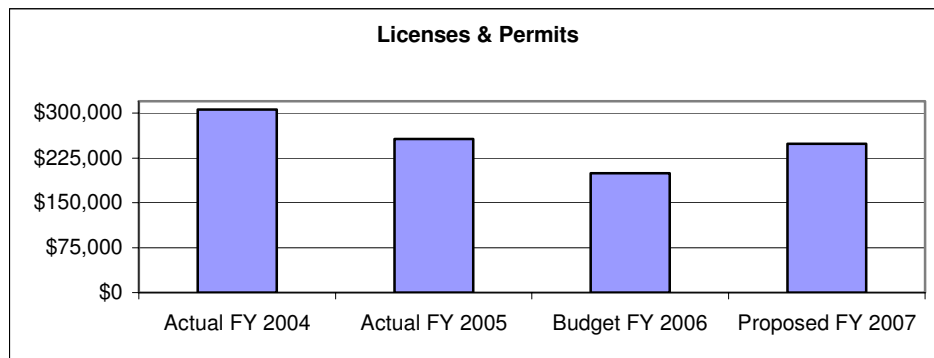
Other Local Taxes -This category consists of consumer utility taxes [electricity, landline and wireless phones, gas], business licenses, franchise licenses, bank stock, recordation, cigarette, room, meal, and \$2 lodging taxes. Utility taxes are based on residential and commercial usage. E-911 charges are expected to remain at FY 2005 level of \$250,000. Business license taxes are based on gross sales, and are expected to remain level from last year. Franchise fees for cable TV, taxi services, gas and electric utilities are also expected to remain level with last year's receipts. Gas and electric fees are set by the Commonwealth of VA, and based on consumption. Room tax collections in FY 2007 are estimated to be \$3.85 Million, up approximately 3.8% from FY 2006 anticipated receipts. Meal tax receipts are budgeted at \$5.5 Million in FY 2007, and are expected to increase by about 2% over estimated receipts for FY 2006. The \$2/night lodging tax is passed on to the Williamsburg Area Destination Marketing Committee for marketing efforts of the Historic Triangle.



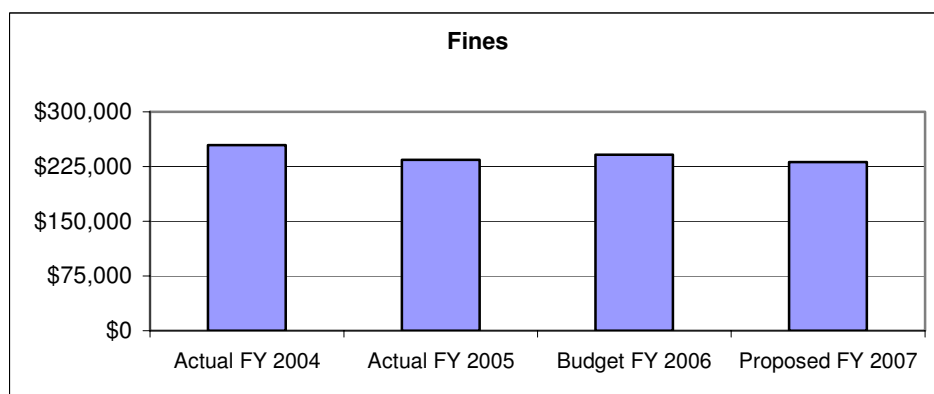
## CITY OF WILLIAMSBURG – GENERAL FUND – FISCAL YEAR 2007 REVENUE HIGHLIGHTS

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Licenses and Permits - Licenses and permits consist of all city-wide parking, building, electrical, plumbing, mechanical, sign, and various miscellaneous permits. The last several years have experienced fluctuations in building activity with many area renovation projects. FY 2005 realized \$256,943, down 16% from FY 2004. Slight increases in fees for building, plumbing, mechanical, electrical, erosions & sediment, and fire protection permits are anticipated. Licenses and permit revenues for FY 2007 are estimated at \$249,050.



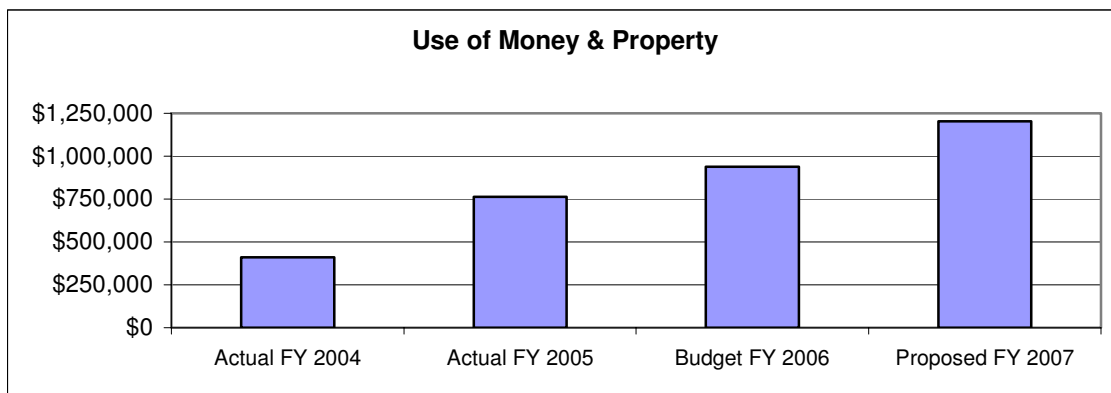
Fines - Court fines, parking citations, and code violations make up this category. Fiscal Year 2005 experienced a decrease of about 8.5% in court fines and parking citation revenues from the prior year. FY 2007 receipts for all fines are expected to remain level with anticipated FY 2006 collections of \$231,300.



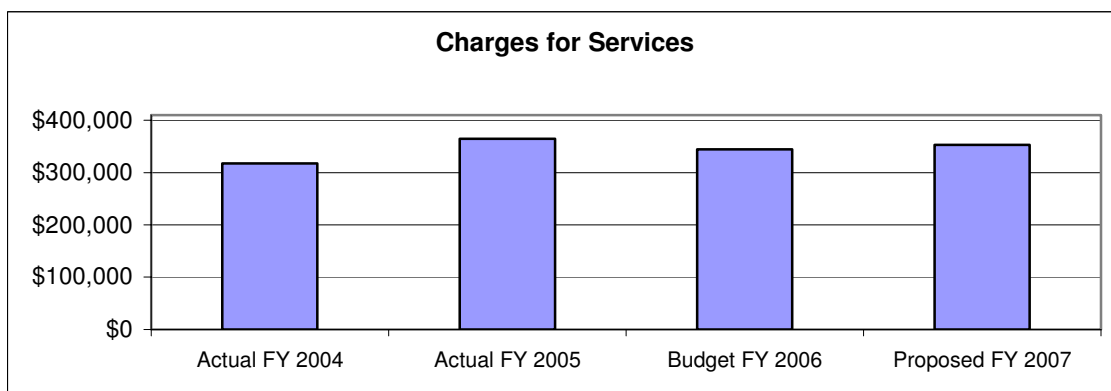
## CITY OF WILLIAMSBURG – GENERAL FUND – FISCAL YEAR 2007 REVENUE HIGHLIGHTS

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Use of Money and Property - Investment interest and rental of city-owned buildings and parking lots generate income in this category. Approximately \$190,000 is expected from parking fees from the Prince George Parking Garage in FY 2007. Interest revenue is proportional to the City's reserve levels and interest rates. Interest rates were at record lows over the past few years. Rates are expected to average over 4% next fiscal year for the approximately \$12 Million longer-term bond portfolio consisting largely of government securities, and maturing under three years. The remainder of the City's reserves are invested in the Local Government Investment Pool, administered by the Treasurer of Virginia, and are expected to average over 4% next year. Overall, reserve levels are expected to decrease to \$15.2 Million during FY 2007 with capital projects including Treyburn Drive, park improvements, two new schools, public safety facility improvements, and others next fiscal year.



Charges for Services - Charges represent fees for various programs within the City, such as recreation fees, cemetery lots, and grave openings. Revenues increased in FY 2005 with recreation program cancellations caused by Hurricane Isabel the prior year. Charges for services are estimated at \$353,266 for FY 2007, consistent with FY 2006 anticipated receipts.

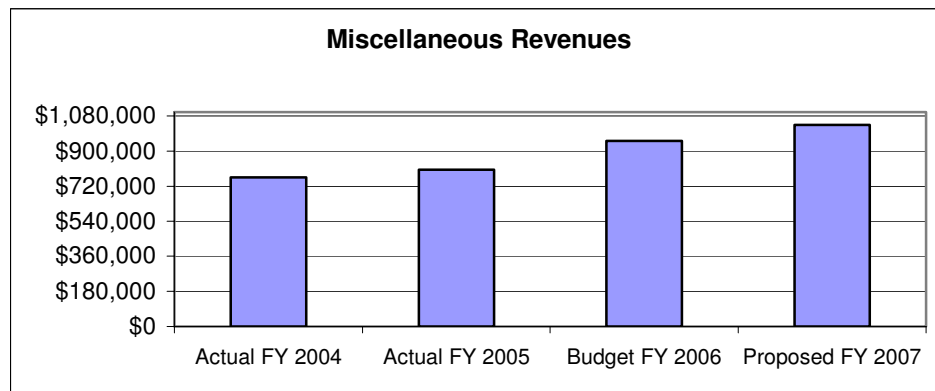




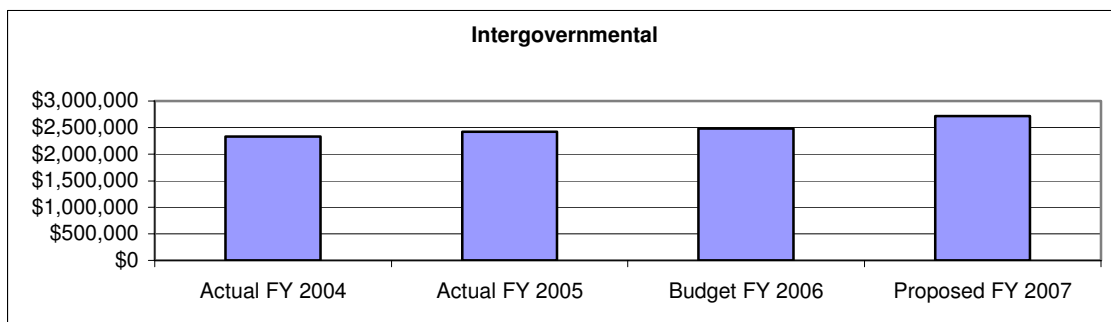
## CITY OF WILLIAMSBURG – GENERAL FUND – FISCAL YEAR 2007 REVENUE HIGHLIGHTS

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Miscellaneous - This category is comprised of various sources, such as payments in lieu of taxes, anticipated insurance dividend refunds [from a self-insurance liability pool], Arts Commission reimbursement from James City County, and overhead charges of \$540,000 from the Utility Fund. EMS Recovery Fees of \$250,000 are included for FY 2007. Also included are public safety overtime reimbursements. Sales of fixed assets can also be included here. These revenues can change significantly from year to year.



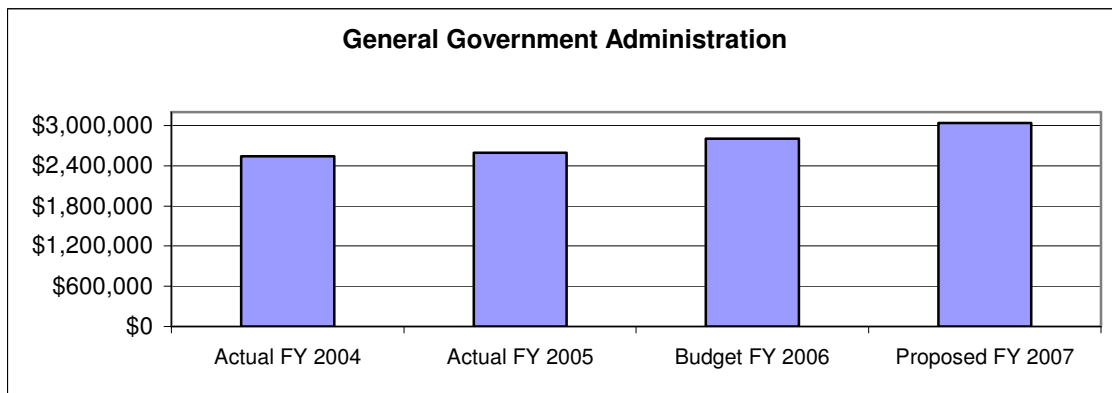
Intergovernmental - These funds include reimbursements from the Commonwealth of Virginia, for expenses incurred for Constitutional Officers, state sales taxes designated for education, 599 law enforcement funds, street maintenance, and various other taxes [wine, ABC, etc.] returned to the City. Sales taxes dedicated for education increased last year with a change in the tax by the General Assembly. Street maintenance payments, the largest component of state aid, are also estimated at the FY 2006 level of \$1.229 Million. Intergovernmental revenue estimates are supplied by the State each year.



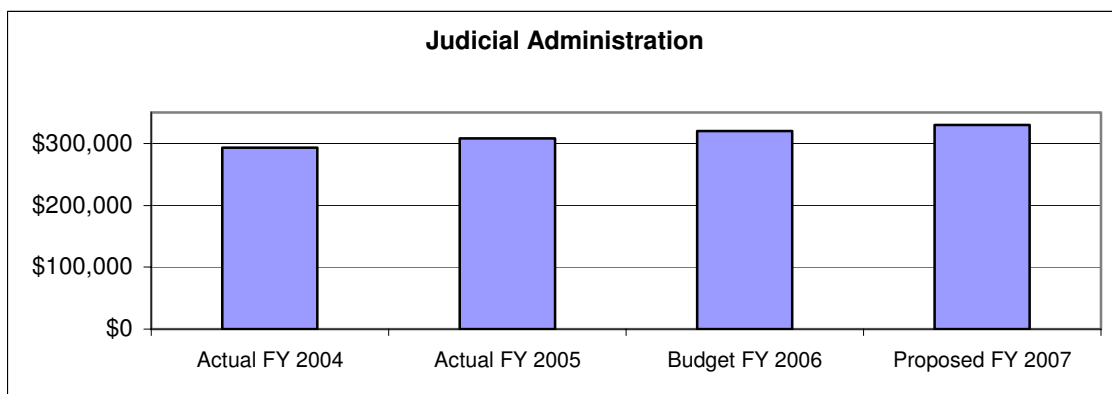
## CITY OF WILLIAMSBURG – GENERAL FUND – FISCAL YEAR 2007 EXPENDITURE HIGHLIGHTS

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General Government Administration - This category is comprised of City Council, Clerk of Council, City Manager, City Attorney, Commissioner of Revenue, Assessor, Treasurer, Finance, Vehicle Repair Shop, Electoral Board, Registrar and Information Resources Mgt. Expenditures are estimated at 8.4% higher than last year. Virginia Retirement System costs increase from 14.25% to 16.27% of covered payroll for FY 2007. A 10% increase in premiums for health coverage, and adjustments to salaries in accordance with the City's pay plan are budgeted for Fiscal Year 2007. An expanded discussion of salaries, positions, and pay ranges is included in the Budget Message.



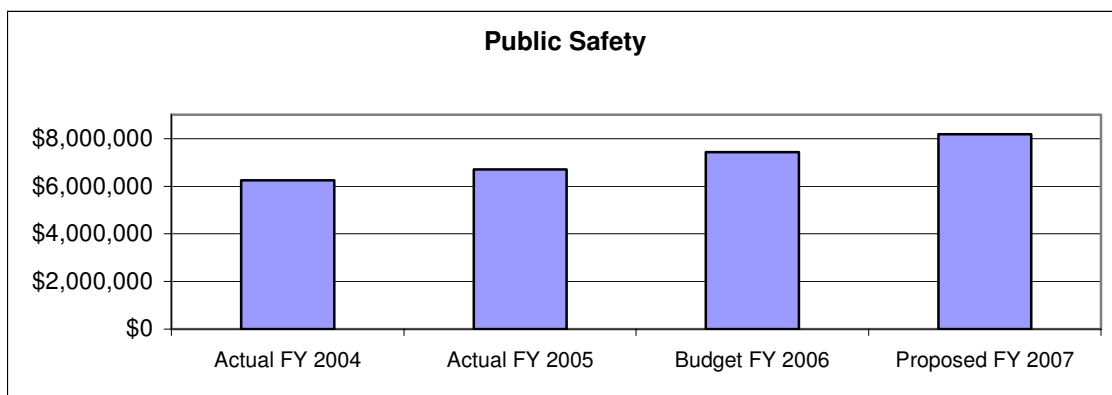
Judicial Administration - Judicial functions are performed by the Circuit Court, General District Court, Juvenile and Domestic Relations Court, Clerk of the Circuit Court, Commonwealth Attorney, 9th District Court Service Unit, and Magistrate. The judicial functions have been performed in the new courthouse since FY 2001. These functions operate jointly with James City County and an expanded explanation is included in the "Notes on Funding Relationships" section of the budget guide. Costs are shared with James City County on a population basis each year.



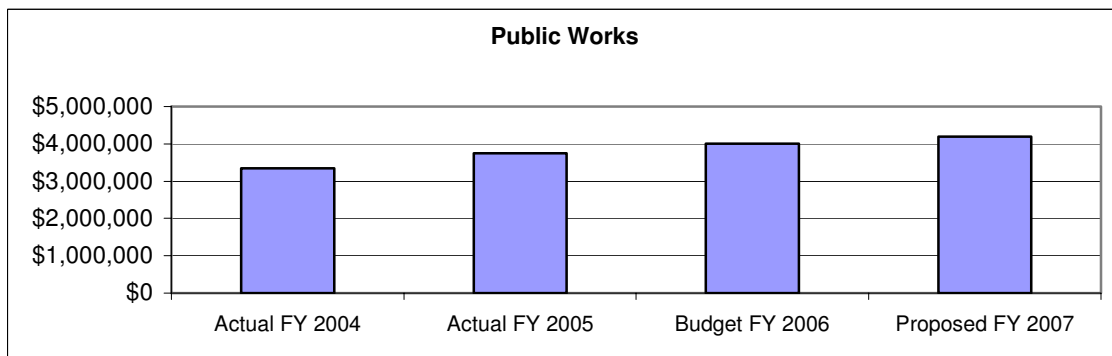
## CITY OF WILLIAMSBURG – GENERAL FUND – FISCAL YEAR 2007 EXPENDITURE HIGHLIGHTS

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Public Safety - Departments included in this classification are Police, Parking Garage, E-911 Dispatch, Fire, Sheriff, Group Home Commission, Animal Control, Medical Examiner and Emergency Management. The City participates in the VA Peninsula Regional Jail Authority, and phased out its local operation in 1997. Jail costs are expected to decrease slightly by 2.5% to \$852,523 due to last year's change in funding for locality members to a formula based on historical prisoner-count averaging. In total, the Police budget includes a new police officer position, while the E-911 budget reflects the addition of two dispatchers, including benefits. The Fire budget includes one new firefighter position. Higher costs for insurance, fuel, and training are included in all public safety budget estimates for FY 2007.



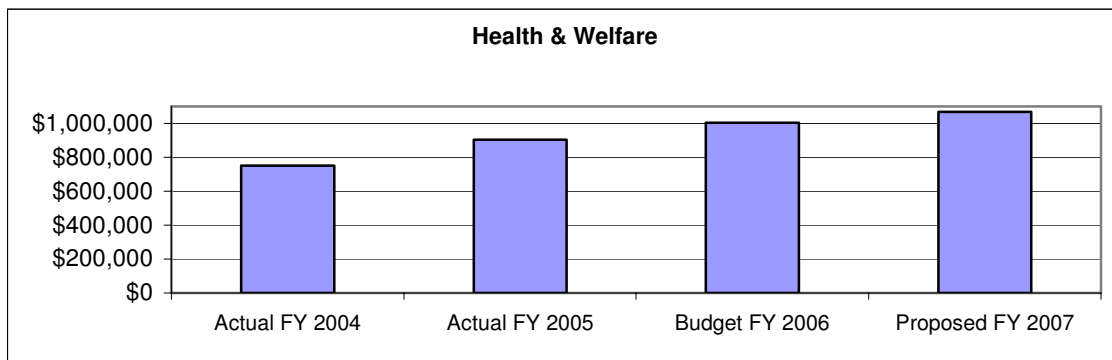
Public Works – Engineering, Streets, Refuse Collection, Landfill, Municipal Center, Building Inspection, Rental Properties, Landscaping and Cemetery make up the Public Works section of the budget. Overall costs for FY 2007 are 4.7% higher than last year. Street resurfacing is included this year at \$460,000. Maintenance, service contracts, and insurance costs of city buildings, including the Municipal & Stryker buildings, transportation center, community center, parking deck, and parking garage are included in the Municipal Center section.



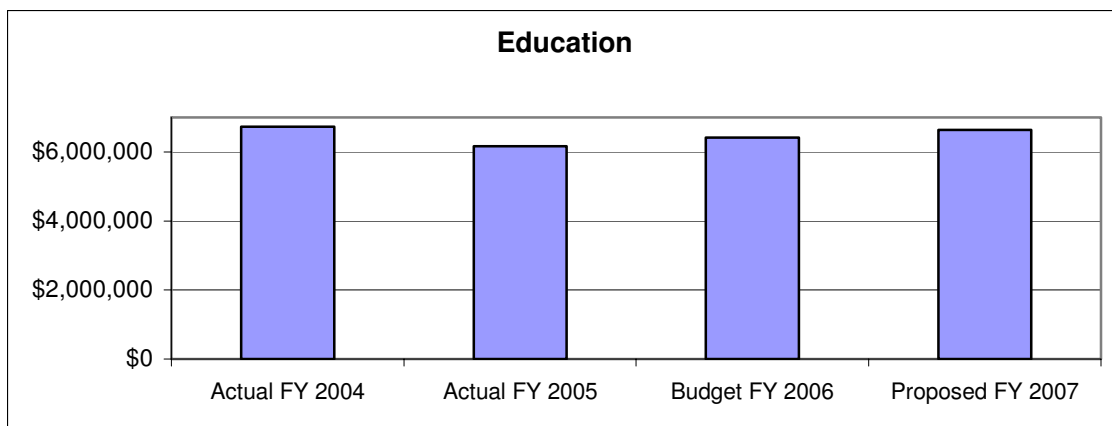
## CITY OF WILLIAMSBURG – GENERAL FUND – FISCAL YEAR 2007 EXPENDITURE HIGHLIGHTS

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Health and Welfare - This category consists of Health, Mosquito Control, Colonial Services Board, Public Assistance, and Public Assistance Transportation. The Health section budget is for the City's share of contributions to the Peninsula Health Center, Olde Towne Medical Center, and CHIP of Virginia. An increase of 5.2% over last fiscal year is budgeted for the Colonial Services Board, which provides mental health services for the community. Expenditures for public assistance programs are expected to increase by 7.7% over last year, due to continued demand for City services. Program costs for three grant programs (Prevention, Youth and Senior Initiative, and Comprehensive Services) are again included in the Public Assistance section of the budget for FY 2007.



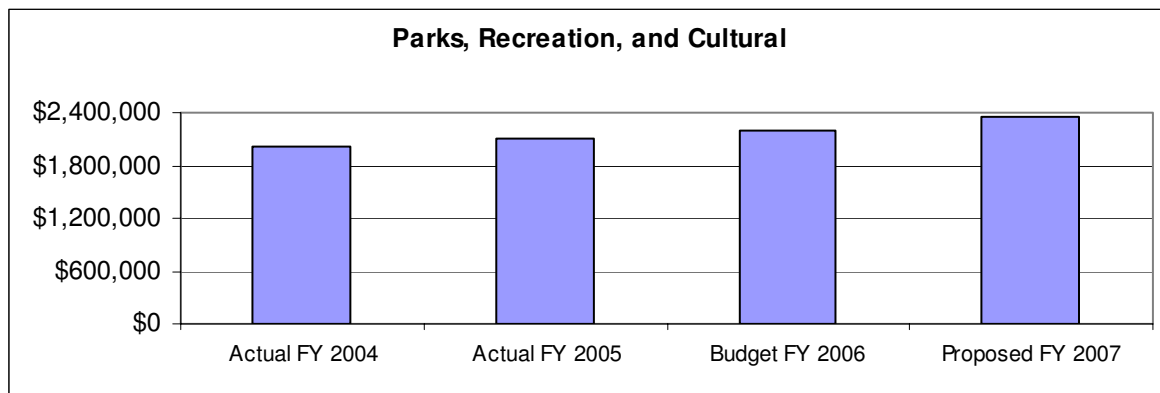
Education - This is the City's annual contribution to the jointly operated Williamsburg-James City County Public School system. The budget message highlights the funding agreement and trends over the last few years. Fiscal Year 2007 is the final year of a renegotiated five-year contract between the City and James City County.



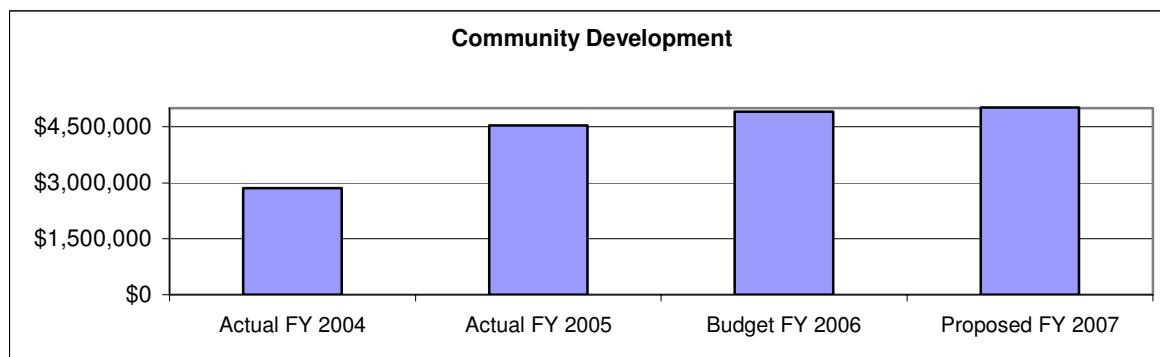
## CITY OF WILLIAMSBURG – GENERAL FUND – FISCAL YEAR 2007 EXPENDITURE HIGHLIGHTS

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Parks, Recreation and Cultural - Recreation administration, playgrounds, parks, library, and amounts provided to organizations through the Williamsburg Area Arts Commission are included in this category. Overall Recreation costs are expected to increase 3.8% over FY 2006. The City's contribution to the Williamsburg Regional Library, operated jointly with James City County, is estimated to increase 4.%, driven by increased personnel costs, and the circulation-based funding formula between the City and County (as discussed in the budget message). Arts Commission contributions are expected to decrease about 1% from last fiscal year's funding. An additional \$76,000 is included to fund the Jamestown 2007 Arts Grant, in partnership with James City County and York County, with combined reimbursements totaling \$53,200 from the two counties next year.



Community Development - This includes contributions to various human service and community & economic development agencies within the City. Also included beginning FY 2005 a new \$2 per night lodging tax has been collected and submitted monthly to the Williamsburg Area Destination Marketing Committee. The operating funds section includes all details of other contributions to various outside agencies. A discussion on major contributions to community and economic development agencies is included in the Budget Message.



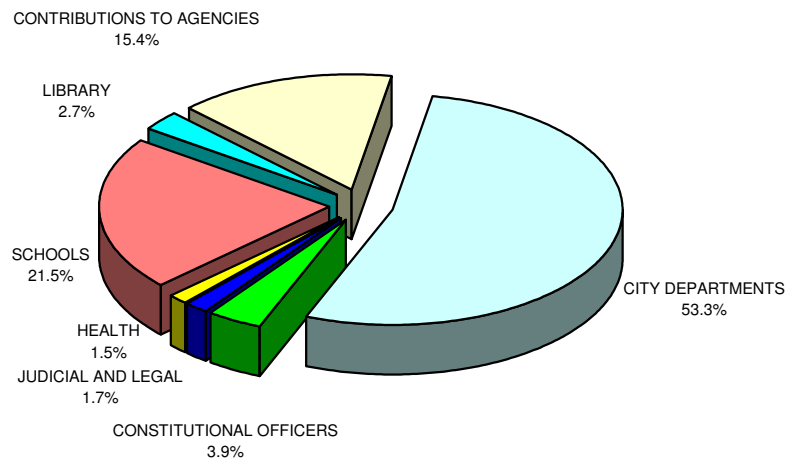
CITY OF WILLIAMSBURG  
BUDGET SUMMARY  
BY MAJOR FUNDING CATEGORIES

GENERAL FUND

	<u>PURPOSE</u>	<u>ACTUAL FY 2004</u>	<u>ACTUAL FY 2005</u>	<u>BUDGETED FY 2006</u>	<u>PROPOSED FY 2007</u>
I	CITY DEPARTMENTS	12,835,898	13,941,515	15,124,941	16,448,606
II	CONSTITUTIONAL OFFICERS	989,838	1,067,744	1,216,750	1,200,723
III	JUDICIAL AND LEGAL	452,339	431,132	495,813	514,332
IV	HEALTH	387,331	407,590	438,399	459,297
V	SCHOOLS	6,734,071	6,167,315	6,420,761	6,634,386
VI	LIBRARY	752,197	771,595	804,808	839,294
VII	DEBT SERVICE	0	0	0	0
VIII	CONTRIBUTIONS TO AGENCIES	<u>2,634,467</u>	<u>4,292,597</u>	<u>4,590,098</u>	<u>4,738,345</u>
	TOTAL	<u>24,786,141</u>	<u>27,079,488</u>	<u>29,091,570</u>	<u>30,834,983</u>

\*This table summarizes the funding history and proposed FY2007 budgets for the eight major funding categories of the City. Debt Service is included in the Capital Improvement Program budget.

GENERAL FUND  
MAJOR FUNDING CATEGORIES  
FISCAL YEAR 2007



CITY OF WILLIAMSBURG  
PROPOSED BUDGET  
FISCAL YEAR 2007  
SUMMARY OF GENERAL FUND EXPENDITURES

Section I

CITY DEPARTMENTS

		<u>ACTUAL</u> <u>FY 2005</u>	<u>BUDGET</u> <u>FY 2006</u>	<u>ESTIMATED</u> <u>FY 2006</u>	<u>PROPOSED</u> <u>FY 2007</u>
1101	CITY COUNCIL				
	Personnel	41,338	41,338	41,338	41,338
	Operating	93,902	109,025	109,025	107,405
	Capital Outlay	<u>1,484</u>	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>
	Total	136,724	151,563	151,563	149,943
1102	CLERK OF COUNCIL				
	Personnel	68,962	71,253	71,254	75,865
	Operating	10,619	13,300	13,300	13,300
	Capital Outlay	<u>593</u>	<u>500</u>	<u>500</u>	<u>500</u>
	Total	80,174	85,053	85,054	89,665
1201	CITY MANAGER				
	Personnel	354,978	476,057	471,791	436,414
	Operating	31,384	38,200	40,188	42,985
	Capital Outlay	<u>3,556</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
	Total	389,918	517,257	514,979	482,399
1202	NON-DEPARTMENTAL	37,956	128,408	133,208	210,500
1203	ECONOMIC DEVELOPMENT				
	Personnel	0	0	0	81,180
	Operating	0	0	0	27,125
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	0	0	0	108,305
1204	CITY ATTORNEY				
	Personnel	0	0	0	0
	Operating	228,247	125,200	125,200	125,200
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	228,247	125,200	125,200	125,200
1210	CITY ASSESSOR				
	Personnel	116,653	126,652	124,782	134,691
	Operating	19,617	20,950	22,044	22,420
	Capital Outlay	<u>353</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	136,623	147,602	146,826	157,111
1214	DEPT OF FINANCE				
	Personnel	713,843	715,091	700,690	762,500
	Operating	76,461	98,678	98,678	92,470
	Capital Outlay	<u>4,273</u>	<u>5,500</u>	<u>5,500</u>	<u>3,500</u>
	Total	794,577	819,269	804,868	858,470

## CITY DEPARTMENTS - (Con't)

		ACTUAL FY 2005	BUDGET FY 2006	ESTIMATED FY 2006	PROPOSED FY 2007
1221	CITY SHOP				
	Personnel	145,095	159,926	159,823	172,443
	Operating	42,726	40,115	50,398	42,830
	Capital Outlay	<u>4,175</u>	<u>11,400</u>	<u>11,400</u>	<u>11,400</u>
	Total	191,996	211,441	221,621	226,673
3101	POLICE				
	Personnel	2,335,955	2,477,868	2,482,076	2,731,269
	Operating	391,230	448,529	402,172	518,350
	Capital Outlay	<u>14,216</u>	<u>22,000</u>	<u>18,390</u>	<u>29,500</u>
	Total	2,741,401	2,948,397	2,902,638	3,279,119
3102	POLICE - E911				
	Personnel	472,908	524,256	517,064	642,410
	Operating	29,646	30,000	28,000	30,000
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	502,554	554,256	545,064	672,410
3103	PARKING GARAGE				
	Personnel	45,481	53,472	54,096	67,704
	Operating	54,970	50,600	43,341	56,600
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	100,450	104,072	97,437	124,304
3201	FIRE				
	Personnel	2,176,215	2,360,415	2,328,281	2,589,144
	Operating	233,858	320,960	328,151	375,490
	Capital Outlay	<u>70,618</u>	<u>84,000</u>	<u>83,300</u>	<u>104,000</u>
	Total	2,480,692	2,765,375	2,739,732	3,068,634
3401	BUILDING INSPECTION				
	Personnel	334,302	373,812	358,926	444,950
	Operating	37,613	56,484	47,572	71,355
	Capital Outlay	<u>1,701</u>	<u>3,500</u>	<u>3,050</u>	<u>5,500</u>
	Total	373,616	433,796	409,548	521,805
3501	ANIMAL CONTROL				
	Personnel	0	0	0	0
	Operating	14,745	24,000	24,000	24,750
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	14,745	24,000	24,000	24,750
3503	MEDICAL EXAMINER				
	Personnel	0	0	0	0
	Operating	750	150	400	400
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	750	150	400	400



## CITY DEPARTMENTS - (Con't)

		ACTUAL <u>FY 2005</u>	BUDGET <u>FY 2006</u>	ESTIMATED <u>FY 2006</u>	PROPOSED <u>FY 2007</u>
3505	EMERGENCY MANAGEMENT				
	Personnel	0	0	0	0
	Operating	5,237	5,575	3,575	5,575
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	5,237	5,575	3,575	5,575
4101	ENGINEERING				
	Personnel	179,971	186,837	186,176	199,015
	Operating	23,993	28,369	28,958	29,685
	Capital Outlay	<u>2,191</u>	<u>4,500</u>	<u>7,048</u>	<u>4,500</u>
	Total	206,155	219,706	222,182	233,200
4102	STREETS				
	Personnel	477,117	499,901	477,610	523,622
	Operating	511,617	513,628	512,060	522,150
	Capital Outlay	<u>458,432</u>	<u>511,500</u>	<u>511,500</u>	<u>511,500</u>
	Total	1,447,166	1,525,029	1,501,170	1,557,272
4203	REFUSE COLLECTION				
	Personnel	0	0	0	0
	Operating	745,407	788,800	793,800	809,800
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	745,407	788,800	793,800	809,800
4306	RENTAL PROPERTIES				
	Personnel	0	0	0	0
	Operating	2,400	13,282	13,310	13,400
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	2,400	13,282	13,310	13,400
4307	MUNICIPAL CENTER				
	Personnel	100,740	113,680	111,756	120,079
	Operating	262,975	269,132	268,844	269,589
	Capital Outlay	<u>60,475</u>	<u>64,000</u>	<u>70,649</u>	<u>64,000</u>
	Total	424,190	446,812	451,249	453,668
4308	INFORMATION RESOURCES				
	Personnel	0	0	0	0
	Operating	243,830	245,000	245,000	301,700
	Capital Outlay	<u>42,552</u>	<u>30,000</u>	<u>30,000</u>	<u>0</u>
	Total	286,382	275,000	275,000	301,700
4309	LANDSCAPING				
	Personnel	311,379	326,721	322,144	346,109
	Operating	172,404	160,117	163,926	164,175
	Capital Outlay	<u>8,910</u>	<u>16,500</u>	<u>16,500</u>	<u>16,500</u>
	Total	492,692	503,338	502,570	526,784

CITY DEPARTMENTS - (Con't)

		ACTUAL <u>FY 2005</u>	BUDGET <u>FY 2006</u>	ESTIMATED <u>FY 2006</u>	PROPOSED <u>FY 2007</u>
5103	MOSQUITO CONTROL				
	Personnel	0	0	0	0
	Operating	6,874	7,450	7,450	7,450
	Capital Outlay	<u>50</u>	<u>500</u>	<u>500</u>	<u>500</u>
	Total	6,924	7,950	7,950	7,950
5302-	PUBLIC ASSISTANCE				
5305	Personnel	0	0	0	0
	Operating	488,798	558,186	558,186	600,987
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	488,798	558,186	558,186	600,987
7101-	RECREATION				
7104	Personnel	768,296	798,053	781,346	834,679
	Operating	389,076	410,880	406,732	420,180
	Capital Outlay	<u>43,623</u>	<u>51,800</u>	<u>50,100</u>	<u>53,800</u>
	Total	1,200,995	1,260,733	1,238,178	1,308,659
7108	CEMETERY				
	Personnel	36,218	37,672	37,613	39,991
	Operating	4,646	12,824	12,629	11,675
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	40,864	50,496	50,242	51,666
8101	PLANNING				
	Personnel	306,226	316,286	315,111	342,925
	Operating	75,617	129,409	111,175	130,330
	Capital Outlay	<u>2,039</u>	<u>8,500</u>	<u>8,500</u>	<u>5,000</u>
	Total	383,883	454,195	434,786	478,255
TOTAL - CITY DEPARTMENTS		ACTUAL <u>FY 2005</u>	BUDGET <u>FY 2006</u>	ESTIMATED <u>FY 2006</u>	PROPOSED <u>FY 2007</u>
	Personnel	8,985,676	9,659,291	9,541,877	10,586,329
	Operating	4,236,598	4,647,251	4,591,322	5,047,876
	Capital Outlay	<u>719,241</u>	<u>818,400</u>	<u>821,137</u>	<u>814,400</u>
	Total	13,941,515	15,124,941	14,954,336	16,448,606

Section IICONSTITUTIONAL OFFICERS

		<u>ACTUAL</u> <u>FY 2005</u>	<u>BUDGET</u> <u>FY 2006</u>	<u>ESTIMATED</u> <u>FY 2006</u>	<u>PROPOSED</u> <u>FY 2007</u>
1209	COMM. OF REVENUE				
	Personnel	151,191	162,831	161,045	171,071
	Operating	14,563	15,785	16,000	16,100
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	165,755	178,616	177,045	187,171
1213	TREASURER				
	Personnel	38,429	39,569	37,003	37,871
	Operating	5,413	8,050	8,050	8,050
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	43,842	47,619	45,053	45,921
1301	ELECTORAL BOARD				
	Personnel	6,678	6,850	6,934	7,187
	Operating	10,593	18,100	14,875	15,725
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	17,271	24,950	21,809	22,912
1302	REGISTRAR				
	Personnel	74,121	75,565	73,193	80,596
	Operating	10,464	13,500	9,729	10,600
	Capital Outlay	<u>465</u>	<u>1,500</u>	<u>1,000</u>	<u>1,000</u>
	Total	85,050	90,565	83,922	92,196
3301	REGIONAL JAIL				
	Personnel	0	0	0	0
	Operating	755,827	875,000	875,000	852,523
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	755,827	875,000	875,000	852,523

		<u>ACTUAL</u> <u>FY 2005</u>	<u>BUDGET</u> <u>FY 2006</u>	<u>ESTIMATED</u> <u>FY 2006</u>	<u>PROPOSED</u> <u>FY 2007</u>
TOTAL - CONSTITUTIONAL OFFICERS					
	Personnel	270,419	284,815	278,175	296,725
	Operating	796,860	930,435	923,654	902,998
	Capital Outlay	<u>465</u>	<u>1,500</u>	<u>1,000</u>	<u>1,000</u>
	Total	1,067,744	1,216,750	1,202,829	1,200,723

Section IIIJUDICIAL ADMINISTRATION

		<u>ACTUAL</u> <u>FY 2005</u>	<u>BUDGET</u> <u>FY 2006</u>	<u>ESTIMATED</u> <u>FY 2006</u>	<u>PROPOSED</u> <u>FY 2007</u>
2100	JOINT COURTHOUSE				
	Personnel	0	0	0	0
	Operating	308,361	320,000	320,000	330,000
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	308,361	320,000	320,000	330,000
3303	MIDDLE PENINSULA JUVENILE DETENTION COMMISSION				
	Personnel	0	0	0	0
	Operating	74,561	125,347	125,347	120,258
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	74,561	125,347	125,347	120,258
3304	GROUP HOME COMMISSION				
	Personnel	0	0	0	0
	Operating	48,210	50,466	50,466	64,074
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	48,210	50,466	50,466	64,074

		<u>ACTUAL</u> <u>FY 2005</u>	<u>BUDGET</u> <u>FY 2006</u>	<u>ESTIMATED</u> <u>FY 2006</u>	<u>PROPOSED</u> <u>FY 2007</u>
TOTAL - JUDICIAL ADMINISTRATION					
	Personnel	0	0	0	0
	Operating	431,132	495,813	495,813	514,332
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	431,132	495,813	495,813	514,332

Section IVHEALTH

	ACTUAL <u>FY 2005</u>	BUDGET <u>FY 2006</u>	ESTIMATED <u>FY 2006</u>	PROPOSED <u>FY 2007</u>
5101 HEALTH - AGENCIES				
Peninsula Health District	117,655	127,855	127,855	133,917
Olde Towne Medical Center	82,000	84,000	84,000	86,000
CHIP	13,000	15,937	15,937	17,760
Colonial Services Board	<u>194,935</u>	<u>210,607</u>	<u>210,607</u>	<u>221,620</u>
Total	407,590	438,399	438,399	459,297
 Total Health	 407,590	 438,399	 438,399	 459,297

Section VSCHOOLS

	ACTUAL <u>FY 2005</u>	BUDGET <u>FY 2006</u>	ESTIMATED <u>FY 2006</u>	PROPOSED <u>FY 2007</u>
6101 SCHOOL BOARD				
Personnel	<u>7,051</u>	<u>6,450</u>	<u>9,150</u>	<u>11,842</u>
Total	7,051	6,450	9,150	11,842
 6103 JOINT SCHOOL OPERATIONS				
Operating	6,160,264	6,414,311	6,414,311	6,622,544
 TOTAL - SCHOOLS	 6,167,315	 6,420,761	 6,423,461	 6,634,386

Section VILIBRARY

	ACTUAL <u>FY 2005</u>	BUDGET <u>FY 2006</u>	ESTIMATED <u>FY 2006</u>	PROPOSED <u>FY 2007</u>
7302 REGIONAL LIBRARY				
Operating	703	10,000	10,000	10,000
Operating-Contribution	<u>770,892</u>	<u>794,808</u>	<u>794,808</u>	<u>829,294</u>
Total	771,595	804,808	804,808	839,294

Section VIIDEBT SERVICE

	ACTUAL <u>FY 2005</u>	BUDGET <u>FY 2006</u>	ESTIMATED <u>FY 2006</u>	PROPOSED <u>FY 2007</u>
9301 DEBT SERVICE*				
Principal	0	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0

\*Included in Sales Tax Fund

Section VIII

	ACTUAL <u>FY 2005</u>	BUDGET <u>FY 2006</u>	ESTIMATED <u>FY 2006</u>	PROPOSED <u>FY 2007</u>
CONTRIBUTIONS TO AGENCIES				
Operating	<u>4,292,597</u>	<u>4,590,098</u>	<u>4,590,098</u>	<u>4,738,345</u>
Total	4,292,597	4,590,098	4,590,098	4,738,345

	ACTUAL <u>FY 2005</u>	BUDGET <u>FY 2006</u>	ESTIMATED <u>FY 2006</u>	PROPOSED <u>FY 2007</u>
<u>SUMMARY:</u>				
<u>BY MAJOR PROGRAMS:</u>				
CITY DEPARTMENTS	13,941,515	15,124,941	14,954,336	16,448,606
CONSTITUTIONAL OFFICERS	1,067,744	1,216,750	1,202,829	1,200,723
JUDICIAL AND LEGAL	431,132	495,813	495,813	514,332
HEALTH	407,590	438,399	438,399	459,297
SCHOOLS	6,167,315	6,420,761	6,423,461	6,634,386
LIBRARY	771,595	804,808	804,808	839,294
DEBT SERVICE	0	0	0	0
CONTRIBUTIONS-AGENCIES	<u>4,292,597</u>	<u>4,590,098</u>	<u>4,590,098</u>	<u>4,738,345</u>
TOTAL	<u>27,079,488</u>	<u>29,091,570</u>	<u>28,909,744</u>	<u>30,834,983</u>

BY MAJOR FUNCTION:

PERSONNEL	9,263,146	9,950,555	9,829,202	10,894,896
OPERATING	17,096,636	18,321,115	18,258,405	19,124,686
CAPITAL OUTLAY	<u>719,706</u>	<u>819,900</u>	<u>822,137</u>	<u>815,400</u>
TOTAL	<u>27,079,488</u>	<u>29,091,570</u>	<u>28,909,744</u>	<u>30,834,983</u>

CITY OF WILLIAMSBURG  
PROPOSED BUDGET  
FISCAL YEAR 2007  
SUMMARY OF EXPENDITURES

Section VIII

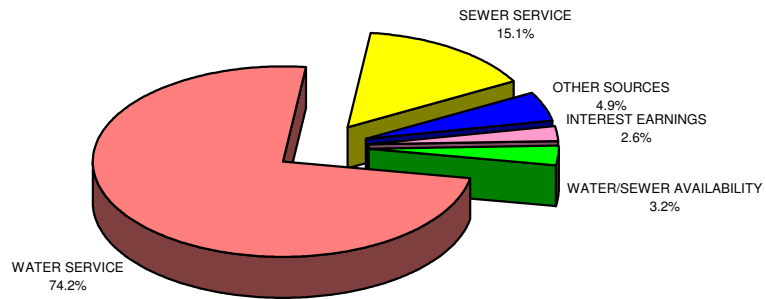
CONTRIBUTIONS TO OTHER AGENCIES

<u>AGENCY</u>	<u>ACTUAL FY 2005</u>	<u>ACTUAL FY 2006</u>	<u>REQUESTED FY 2007</u>	<u>PROPOSED FY 2007</u>	<u>% INCREASE</u>
HUMAN SERVICE TYPE AGENCIES:					
AVALON	17,200	17,200	17,500	17,500	
COMMUNITY ACTION AGENCY	16,387	16,879	17,723	17,723	
HOSPICE OF WILLIAMSBURG	9,000	10,000	11,000	10,000	
NEWPORT NEWS LIBRARY FOR BLIND	1,560	2,280	2,400	2,400	
PENINSULA AGENCY ON AGING / RESPITE	2,337	2,400	4,996	5,000	
COLONIAL C.A.S.A.	7,000	7,000	7,000	7,000	
CHILD DEVELOPMENT RESOURCES	3,803	3,917	3,018	3,018	
WILLIAMSBURG AIDS NETWORK	2,160	2,160	3,000	3,000	
INFORMATION AND REFERRAL SERVICE	5,000	5,000	7,000	4,000	
HISTORIC TRIANGLE SEN. CTR. / R.S.V.P.	8,000	11,325	18,100	13,825	
WILLIAMSBURG EXTENSION SERVICE	1,500	1,500	1,500	1,500	
PENINSULA CENTER FOR INDEP. LIVING	1,000	1,000	0	0	
BIG BROTHERS / BIG SISTERS	3,000	3,150	3,100	3,100	
CENTER FOR EXCELLENCE IN AGING	0	0	10,000	0	
HIST. TRIANGLE SUBSTANCE ABUSE COALITION	0	0	2,365	2,365	
RITA WELSH ADULT SKILLS PROGRAM	500	500	2,000	500	
SUB-TOTAL	78,447	84,311	110,702	90,931	7.85%
COMMUNITY AND ECONOMIC DEVELOPMENT AGENCIES:					
COLONIAL WILLIAMSBURG FOUNDATION	1,295,000	1,300,000	1,300,000	1,300,000	
CHAMBER & TOURISM ALLIANCE	863,000	863,000	963,000	863,000	
WMSBURG AREA DESTINATION MKTG COMM.	1,800,000	1,800,000 *	1,800,000	1,800,000	
WMSBG REDEVELOPMENT & HOUSING AUTHORITY	0	35,000	35,000	35,000	
HAMPTON ROADS PLANNING DISTRICT COMM.	7,812	10,332	10,988	10,988	
PENINSULA COUNCIL FOR WORKFORCE DEVELOPMENT	14,750	5,919	5,847	5,847	
HAMPTON ROADS ECON. DEV. ALLIANCE	0	11,605	11,465	11,465	
TNCC - HAMPTON CAMPUS	13,016	14,237	9,624	9,624	
TNCC - WILLIAMSBURG CAMPUS	20,000	20,000	20,000	20,000	
TNCC - WORKFORCE DEVELOPMENT CENTER	10,500	10,500	10,500	10,500	
TNCC - MAJOR GIFTS CAMPAIGN	5,504	5,504	0	0	
JAMESTOWN - YORKTOWN FOUNDATION	10,000	10,000	10,000	10,000	
COLONIAL SOIL & WATER CONSERVATION	2,100	2,415	2,535	2,535	
HAMPTON ROADS PARTNERSHIP	5,325	5,325	5,325	5,325	
HAMPTON ROADS PARTNERSHIP-FILM OFFICE	0	0	15,000	7,500	
WILLIAMSBURG LAND CONSERVANCY	5,000	10,000	10,000	5,000	
HERITAGE HUMANE SOCIETY	23,000	16,000	23,000	16,000	
FARMERS' MARKET	5,000	5,000	5,000	4,000	
CROSSROADS	10,000	10,000	10,000	10,000	
2007 HOST COMMITTEE	8,000	8,000	15,000	15,000	
JAMESTOWN 2007 COMMEMORATIVE STAMP	0	0	2,500	1,500	
APVA - HISTORIC JAMESTOWNE	0	10,000	15,000	0	
FEDERAL FACILITIES ALLIANCE	0	0	5,360	5,360	
COMMUNITY SERVICES COALITION	0	2,500	5,000	5,000	
SUB-TOTAL	4,098,007	4,155,337	4,290,144	4,153,644	-0.04%
CULTURAL:					
ARTS COMMISSION	136,300	136,750	136,750	135,770	
JAMESTOWN 2007 ARTS GRANT	0	0	76,000	76,000	
VIRGINIA ARTS FESTIVAL	50,000	50,000	50,000	50,000	
	186,300	186,750	262,750	261,770	40.17%
TRANSPORTATION:					
WILLIAMSBURG AREA TRANSPORT	144,000	154,200	247,770	225,000	
N.N. / WMSBG INT. AIRPORT TASK FORCE	6,000	6,000	6,000	6,000	
HIGH SPEED RAIL COALITION	3,500	3,500	5,000	1,000	
	153,500	163,700	258,770	232,000	41.72%
TOTAL CONTRIBUTIONS TO OTHER AGENCIES	4,516,254	4,590,098	4,922,366	4,738,345	3.23%

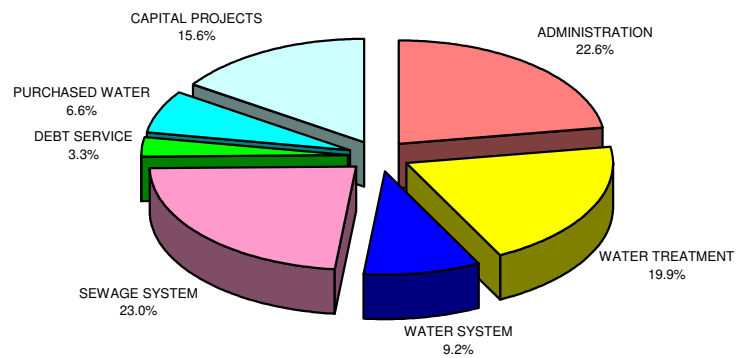
\* ALL \$2/NIGHT LODGING TAX RECEIPTS PASSED-THRU TO W.A.D.M.C.

CITY OF WILLIAMSBURG  
UTILITY FUND  
FISCAL YEAR 2007

REVENUES



EXPENSES





CITY OF WILLIAMSBURG  
BUDGET SUMMARY  
UTILITY FUND  
FISCAL YEAR 2007

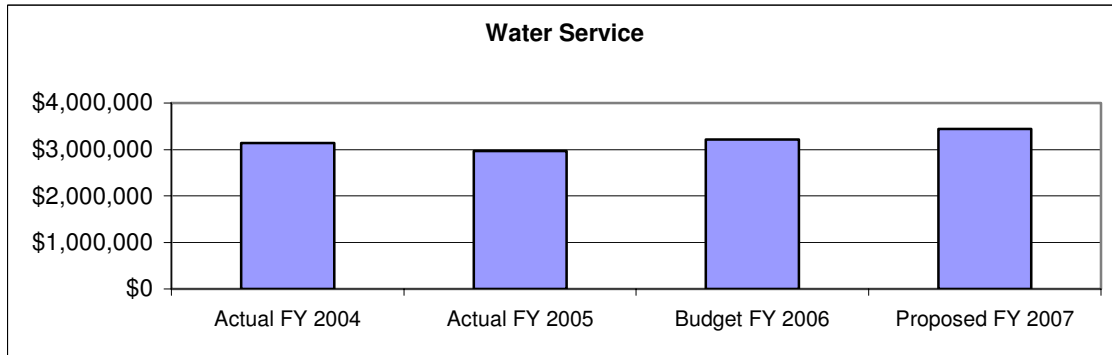
	<u>ACTUAL FY 2004</u>	<u>ACTUAL FY 2005</u>	<u>BUDGETED FY 2006</u>	<u>ESTIMATED FY 2006</u>	<u>PROPOSED FY 2007</u>
<u>REVENUES:</u>					
WATER SERVICE	3,139,189	2,969,824	3,219,230	3,100,000	3,441,000
SEWER SERVICE	706,861	665,313	700,000	700,000	700,000
OTHER SOURCES	611,129	420,734	254,000	226,400	226,400
INTEREST EARNINGS	52,200	105,671	100,000	100,000	120,000
WATER & SEWER AVAILABILITY	433,500	139,800	150,000	150,000	150,000
TRANSFERS-FOR OPERATIONS	-1,152,313	-485,433	0	-180,242	-138,991
TRANSFERS-FOR CAPITAL PROJECTS	<u>311,253</u>	<u>1,192,429</u>	<u>780,000</u>	<u>310,000</u>	<u>830,000</u>
TOTAL REVENUE	<u>4,101,819</u>	<u>5,008,338</u>	<u>5,203,230</u>	<u>4,406,158</u>	<u>5,328,409</u>
<u>EXPENSES:</u>					
ADMINISTRATION	1,123,727	1,178,823	1,150,378	1,184,152	1,202,924
WATER TREATMENT	768,087	856,977	996,521	1,005,183	1,058,315
WATER SYSTEM	345,054	385,469	468,726	455,583	487,951
SEWAGE SYSTEM	1,330,717	1,186,468	1,215,715	1,209,350	1,225,218
DEBT SERVICE	222,981	208,172	241,890	241,890	174,000
PURCHASED WATER	0	0	350,000	0	350,000
CAPITAL PROJECTS *	<u>311,253</u>	<u>1,192,429</u>	<u>780,000</u>	<u>310,000</u>	<u>830,000</u>
TOTAL EXPENSES	<u>4,101,819</u>	<u>5,008,338</u>	<u>5,203,230</u>	<u>4,406,158</u>	<u>5,328,409</u>

\*Utility Fund Capital Projects are detailed in the Capital Improvements section of the budget document

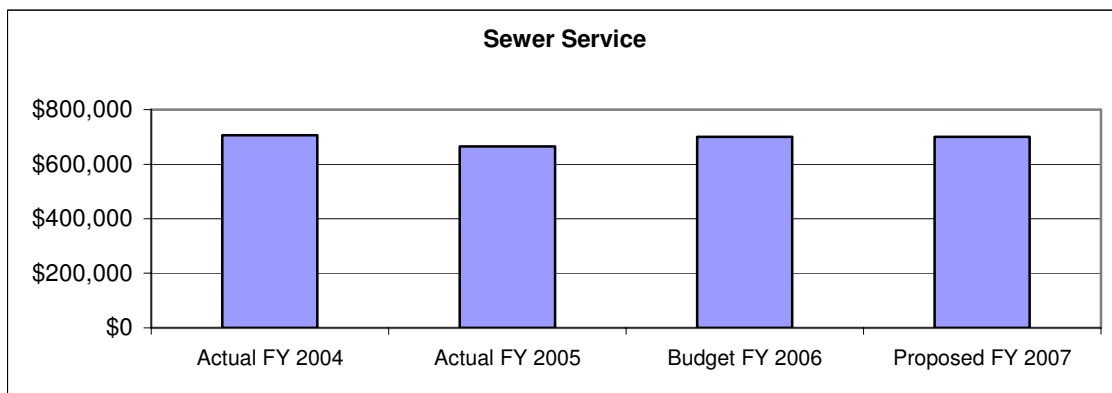
## CITY OF WILLIAMSBURG – UTILITY FUND – FISCAL YEAR 2007 REVENUE HIGHLIGHTS

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Water Service - The Public Utilities department operates a water distribution system throughout the City. Commercial customers are billed monthly. Residential accounts are split into three sections of the City. Each section is billed quarterly, during alternate months, to provide a constant cash flow for this Enterprise Fund. An analysis of existing and proposed water rates is included in the appendix.



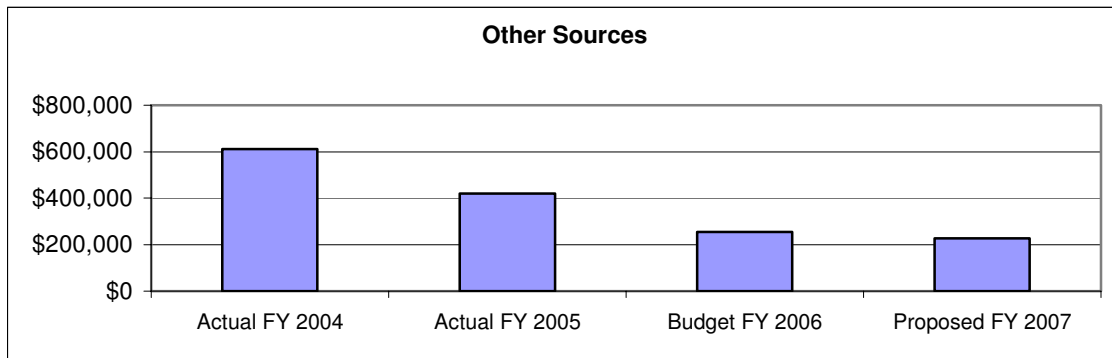
Sewer Service - Sewer lines are maintained by the City. Thirteen pump stations collect and transmit sewage to the Hampton Roads Sanitation District for treatment. Sewer charges are billed together with water, and both are based on consumption. Sewer charges are collected and paid to HRSD on a contractual basis. The City does not have any control over rates charged by HRSD.



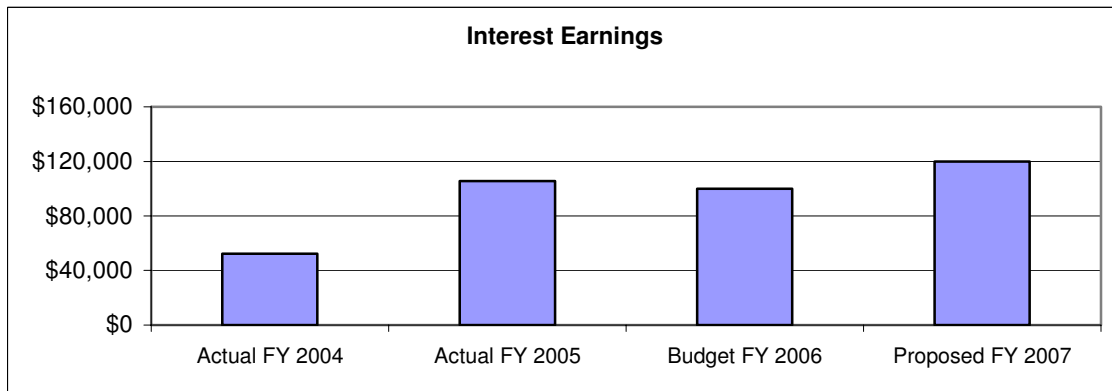
## CITY OF WILLIAMSBURG – UTILITY FUND – FISCAL YEAR 2007 REVENUE HIGHLIGHTS

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Other Sources - These revenues are made up of penalties, water and sewer connection fees, sewer tap fees, water tank antenna contracts, and other miscellaneous items. Development in the City dictates the amount of revenues provided by these sources, and is difficult to estimate from year to year.



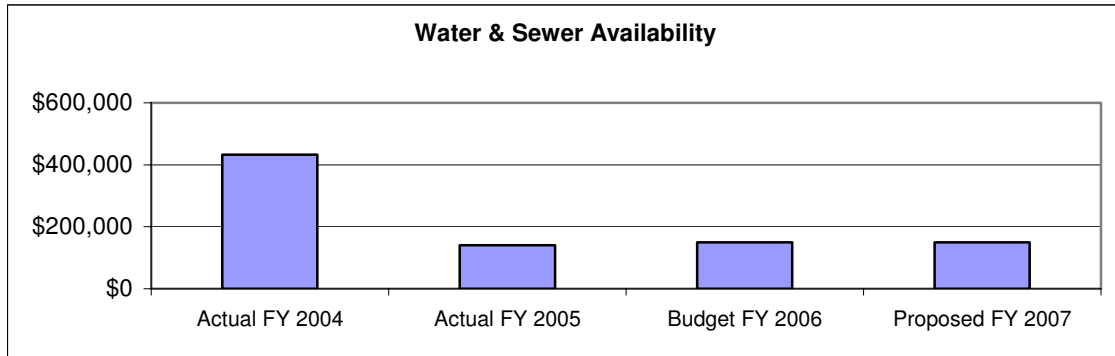
Interest Earnings - Interest earnings in this fund, like any city fund, are a product of idle resources invested under the City's stringent investment policy, and current interest rates. Short-term rates are expected to be significantly higher than last year, which was at an all-time low, and interest earnings are estimated at \$120,000 for FY 2007.



## CITY OF WILLIAMSBURG – UTILITY FUND – FISCAL YEAR 2007 REVENUE HIGHLIGHTS

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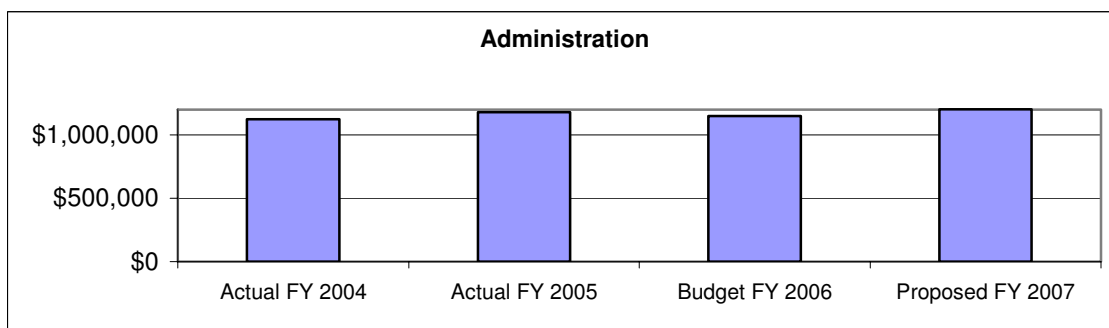
Water & Sewer Availability - Availability fees are charges for a home or business to have access to existing water and sewer lines. Water and sewer connection charges, as discussed previously, are additional charges, based on the size of water lines, sewer lines, and meters. Availability fees increase as development takes place, and is difficult to accurately estimate each year. New construction accounts for the large increase in these fees during Fiscal Year 2003. The estimate for FY 2007 is \$150,000.



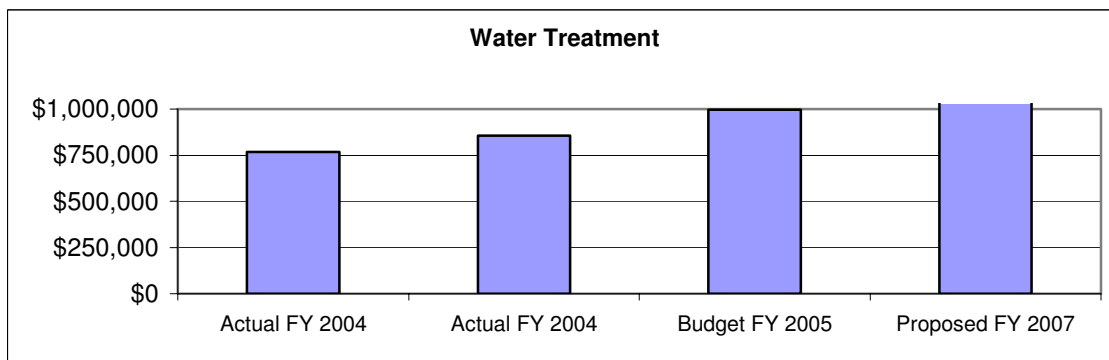
## CITY OF WILLIAMSBURG – UTILITY FUND – FISCAL YEAR 2007 EXPENSE HIGHLIGHTS

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Administration - Administration expenses account for 27% of the total utility fund. Three full-time persons make up the administrative staff of the utility department. Depreciation and overhead expenses have increased for next fiscal year based on last year's actual amounts. Overhead is reimbursed to the General Fund for all administrative functions performed by the City Manager's office, Finance, Engineering, and the Shop on a set percentage basis. Administration expenses are anticipated to increase 4.5% over FY 2006



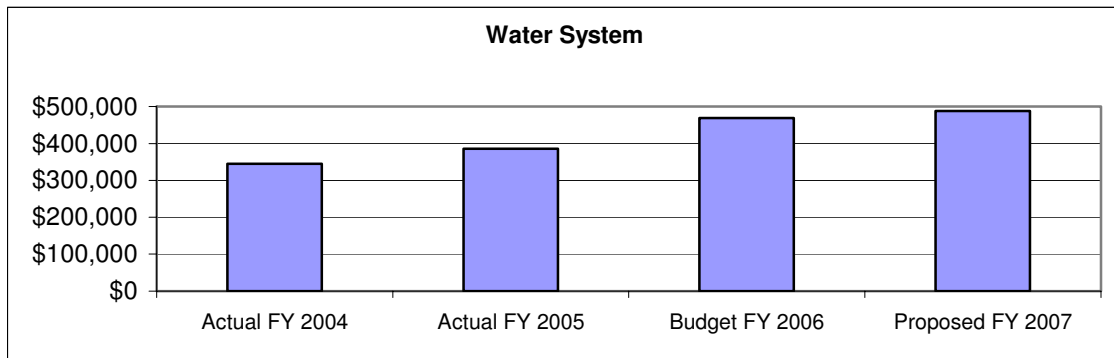
Water Treatment - The City owns and operates its own water filter plant located at Waller Mill Reservoir, in adjacent York County. Renovated in FY 1996 at a cost of \$3.5 Million, the plant produces an average of 3.3 million gallons of water daily, and continues to provide safe drinking water to over 3,000 customers. Expenses for the water treatment plant are estimated to increase by 6.2% for FY 2007, largely from increases in salaries, retirement plan costs, and insurance. Capital expenses required by the water treatment plant are provided for in the Utility Fund Capital Improvement Program.



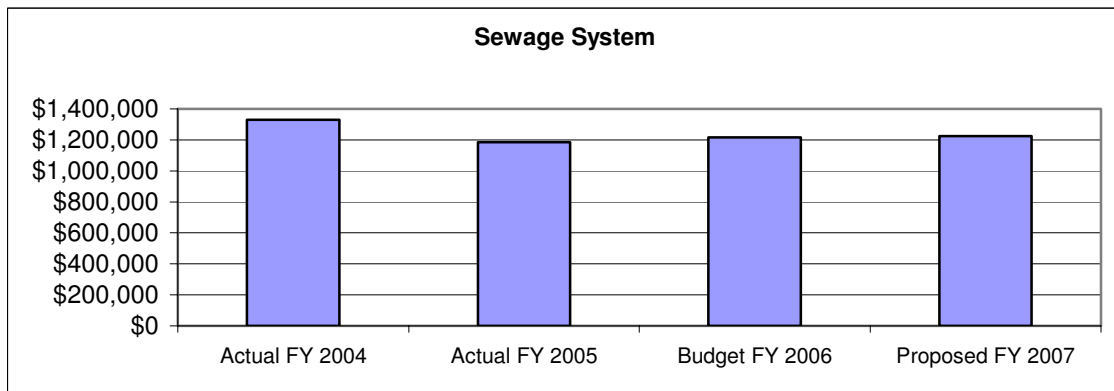
## CITY OF WILLIAMSBURG – UTILITY FUND – FISCAL YEAR 2007 EXPENSE HIGHLIGHTS

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Water System - Water system personnel are responsible for managing the water distribution system, which consists of 60 miles of lines and three water tanks throughout the City. Expenses for Fiscal Year 2007 are expected to increase by 4.1% over last fiscal year, due to increases in other personnel, insurance, and operating costs.



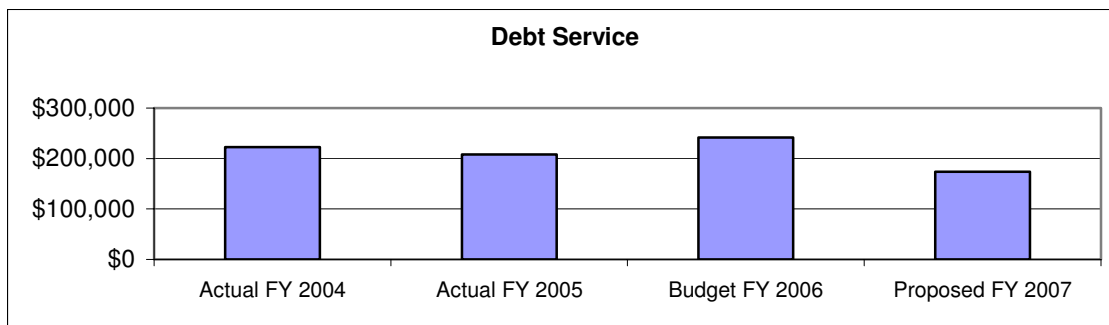
Sewage System - The sewer system includes approximately 50 miles of sewer collection and transmission lines, and 13 pump stations within the City. The main purpose of the sewer system is to collect and pump raw sewage to the Hampton Roads Sanitation District (HRSD) for treatment on a contractual basis. Overall, expenses for FY 2007 will increase .8% over last fiscal year.



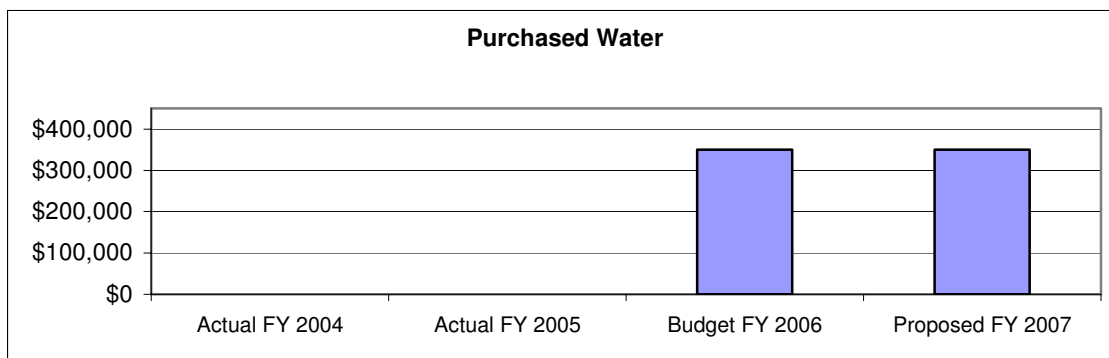
## CITY OF WILLIAMSBURG – UTILITY FUND – FISCAL YEAR 2007 EXPENSE HIGHLIGHTS

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Debt Service - During Fiscal Year 1992 the City purchased an open spaced conservation easement and a right of first refusal to purchase the same property, located near Waller Mill Reservoir. This is a nonnegotiable, unsecured, tax-exempt general obligation bond. The principal amount of the bond was \$653,800, bearing interest at the rate of 6.75% annually. This bond was renegotiated in 2001, with principal and interest payments paid monthly for five years. In August, 1997, the City borrowed \$2 Million to pay for the rehabilitation of the Filter Plant at Waller Mill Reservoir. This is a 15- year commitment at a 4.94% rate, with principal and interest repaid quarterly during its term. Additionally, \$5.78 Million was borrowed during Fiscal Year 2001 for the purposes of acquiring additional property adjacent to the Waller Mill Reservoir. This bond was refinanced in April, 2005. A sales contract is pending for a large portion of this property, with plans to pay off the debt from sale proceeds. Principal payments on any bonds are treated as fund liabilities and not budgeted as expenses in this enterprise fund.



Purchased Water - The City pays monthly charges for the availability of additional water, [by an agreement with the City of Newport News] when the reservoir's water levels are low, especially during drought conditions. If water is needed and actually pumped to the City, charges based on usage will be incurred. Expenses for purchased water have remained fairly low in recent years, but drought conditions required spending \$313,128 during FY 2003. No water was purchased since then, and none is anticipated for FY 2006 due to recent wet seasons.



CITY OF WILLIAMSBURG, VIRGINIA  
COMBINED SCHEDULE OF BUDGETED REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE / WORKING CAPITAL  
FISCAL YEAR 2007

	General Fund	Sales Tax Fund (General Capital Improvement Fund)	Utility Fund	Total
Fund Balance June 30, 2005 [audited]	\$20,430,851	\$10,185,832	--	\$30,616,683
Working Capital-June 30, 2005 [audited]***	--	--	\$4,729,551	\$4,729,551
Estimated Revenues - Fiscal 2006	\$29,214,520	\$4,798,000	\$4,276,400	\$38,288,920
Add Partial Sale of Land (High Street)		\$4,450,000		\$4,450,000
Estimated Expenditures/Expenses - Fiscal 2006	-\$28,909,744	-\$13,050,680	-\$4,406,158	-\$46,366,582
Estimated Encumbrances - Capital Improvements	--	-\$8,775,352 **	--	-\$8,775,352
Fund Balance / subtotal Utility Fund WC June 30, 2006	\$20,735,627	-\$2,392,200	\$4,599,793	\$22,943,220
Less Debt Service Principal Payments			-\$273,801	-\$273,801
Add Depreciation Expense (non-cash item)			\$360,000	\$360,000
Estimated Working Capital June 30, 2006			\$4,685,992	\$23,029,419
Estimated Revenues - Fiscal 2007				
General Property Taxes	\$10,302,700	--	--	\$10,302,700
Other Local Taxes	\$14,455,600	\$4,200,000	--	\$18,655,600
Licenses and Permits	\$249,050	--	--	\$249,050
Fines and Forfeitures	\$231,300	--	--	\$231,300
Revenue from Use of Money & Property	\$1,266,600	\$40,000	\$120,000	\$1,426,600
Charges for Services	\$353,266	--	\$4,517,400	\$4,870,666
Miscellaneous	\$1,034,705	--	--	\$1,034,705
Intergovernmental	\$2,714,951	\$103,000	--	\$2,817,951
Total Revenues	\$30,608,172	\$4,343,000	\$4,637,400	\$39,588,572
Estimated Expenditures/Expenses - Fiscal 2007				
General Government Administration	-\$3,058,167	-\$1,135,500	--	-\$4,193,667
Judicial Administration	-\$330,000	--	--	-\$330,000
Public Safety	-\$8,187,297	-\$854,000	--	-\$9,041,297
Public Works	-\$4,192,346	-\$1,260,000	--	-\$5,452,346
Public Utilities	--	--	-\$5,154,409	-\$5,154,409
Health and Welfare	-\$1,068,234	--	--	-\$1,068,234
Education	-\$6,634,386	-\$2,048,127	--	-\$8,682,513
Parks, Recreation, and Cultural	-\$2,359,723	-\$395,000	--	-\$2,754,723
Community Development	-\$5,004,830	-\$120,000	--	-\$5,124,830
Debt Service	--	-\$1,549,995	-\$174,000	-\$1,723,995
Total Expenditures/Expenses	-\$30,834,983	-\$7,362,622	-\$5,328,409	-\$43,526,013
Fund Balance / subtotal Utility Fund WC June 30, 2007	\$20,508,816 *	-\$5,411,822 *	\$3,994,983	\$19,091,978
Less Debt Service Principal Payments (including bond payoff)			-\$5,970,049	-\$5,970,049
Add Anticipated Sale of Land (equal to payoff of bond included above)			\$5,807,754	\$5,807,754
Add Depreciation Expense (non-cash item)			\$360,000	\$360,000
Estimated Working Capital June 30, 2007			\$4,192,688	
Estimated Fund Balance and Working Capital - June 30, 2007				<u>\$19,289,683</u>

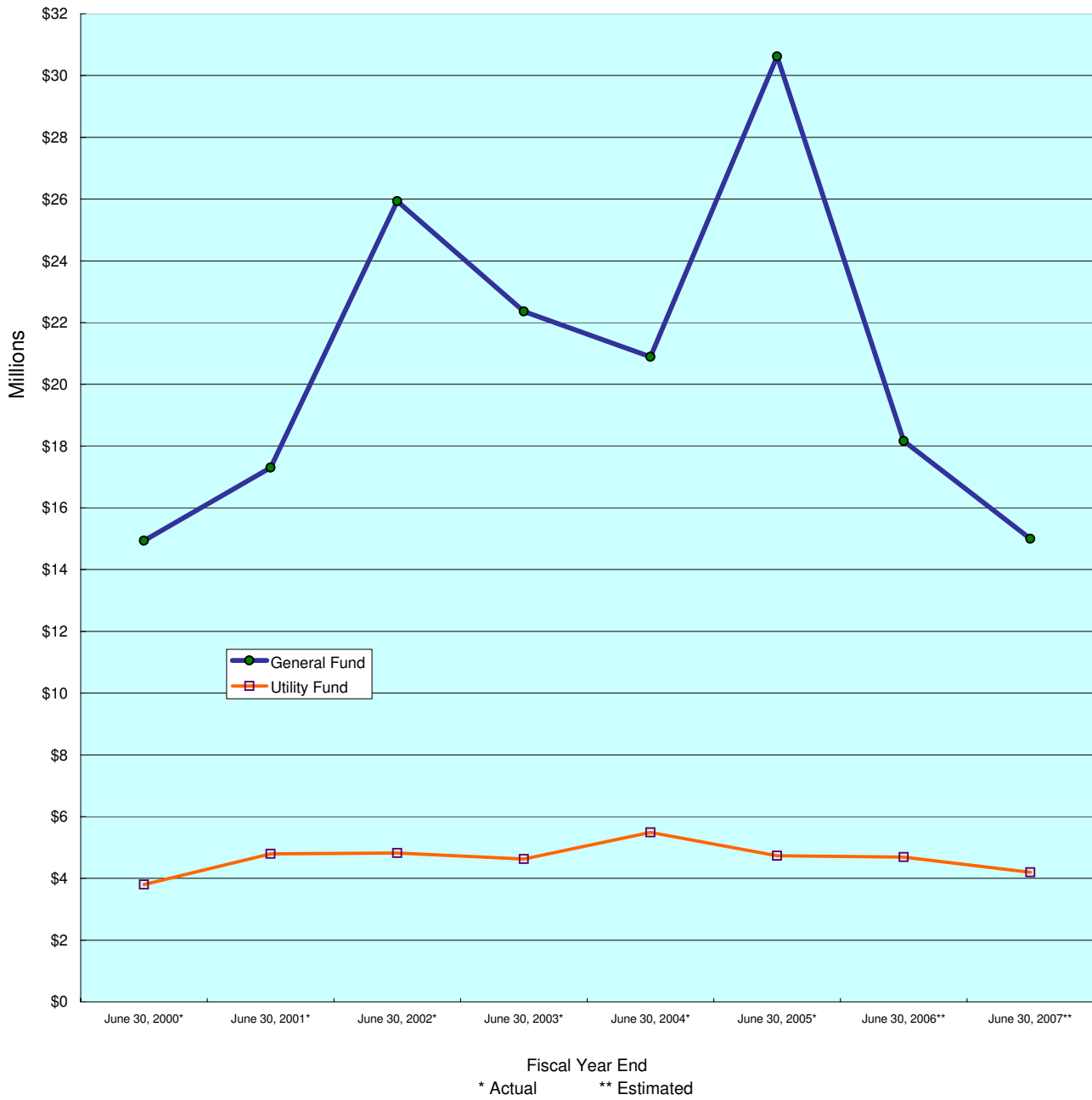
\* General Fund & Sales Tax Fund are combined in the General Fund in the Comprehensive Annual Financial Report in compliance with generally accepted accounting principals. All fund balance estimates for all funds are positive.

\*\*Amounts encumbered represent estimate of carryover balances for underground wiring and street construction.

\*\*\*Working capital is the excess of current assets over current liabilities-approximates cash.



Estimated Changes in Fund Balances / Working Capital  
Fiscal Years 2000-2007



General Fund includes the City's Sales Tax CIP

**CITY OF WILLIAMSBURG**  
**GOVERNMENTAL FUNDS - REVENUE/EXPENDITURE TRENDS - 1982-2005**

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A trend analysis of the City's governmental funds operations shows how cycles of saving and spending have balanced over time to maintain adequate cash reserves:

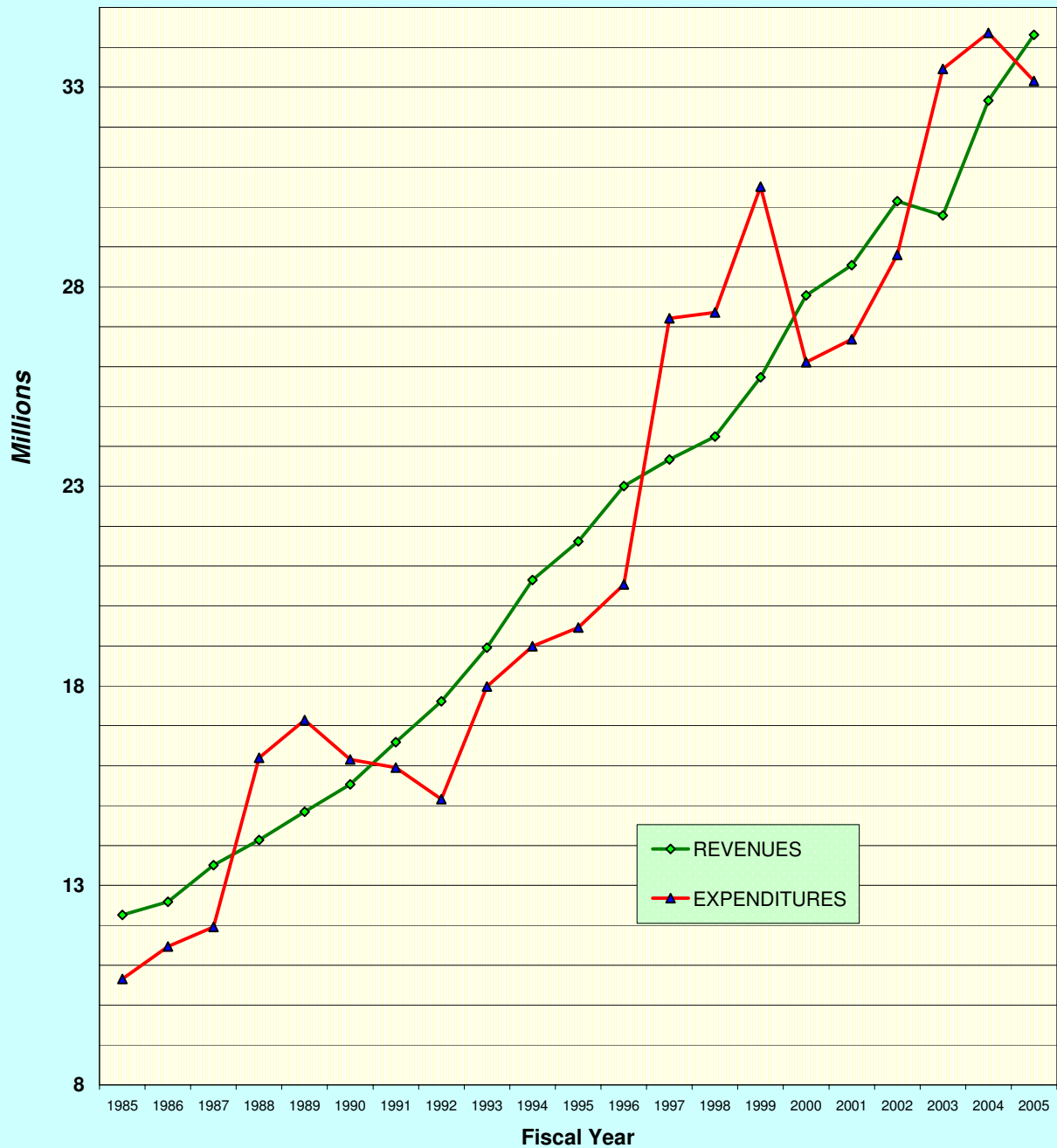
- |                  |  |
|------------------|--|
| <u>1982-89</u>   | Although revenues kept rising 5% per year, the use of accumulated reserves were necessary to fund completion of major road repairs, a new municipal building, and a long list of other projects city-wide between 1988 and 1989.   |
| <u>1990-92</u>   | These years brought an overall revenue growth rate of 5.9%, while experiencing a cut in spending averaging 4% for the three-year period. This was again brought on by deferring capital projects. This period also brought about increases in fund balances totaling \$2.46 million.   |
| <u>1993-94</u>   | Capital projects completed in 1993 brought overall spending to \$18 million, an 18% increase over 1992. Because spending was held in check while revenues were increasing in prior years, accumulated reserves were available to finance these projects.   |
| <u>1995-96</u>   | Conservative spending combined with a strong local tourist economy provided the City with total General & Sales Tax fund balances in excess of \$17 million at June 30, 1996. These reserves enabled completion of necessary capital projects during the following few fiscal years.   |
| <u>1997-98</u>   | In an effort to maintain prudent reserve levels, \$8 million in bank qualified borrowing was used to fund the renovation of Matthew Whaley School and the Library. In addition construction began on the Municipal Center Plaza, joint Courthouse, and the water treatment plant. Capital spending and commitments totaled \$22.26 million for these projects with completion in June, 1999. Total general fund expenditures outpaced revenues by \$6.2 million during this two-year period. |
| <u>1999-2000</u> | The City Square Green and Plaza and the joint Courthouse were completed. Total capital spending was \$14.2 million over this two year period, ending with reserves of \$14.9 million.  |
| <u>2001</u>      | The Quarterpath Recreation Center expansion was well underway. Stormwater improvements, street construction projects, and other public works improvements were completed. General Fund reserves increased to \$17.3 Million. Utility Fund working capital also increased by \$1 Million to \$4.8 Million, largely again with the delay of capital projects.  |

**CITY OF WILLIAMSBURG**  
**GOVERNMENTAL FUNDS - REVENUE/EXPENDITURE TRENDS - 1982-2005**

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- 2002 The Quarterpath Recreation Center expansion was completed, the Prince George Parking Garage (PGPG) was approved and site work began, and the Williamsburg Transportation Center was renovated. Reserves in the General Fund increased by \$8.6 Million, largely by borrowing \$7.5 Million to finance the parking garage, which will be completed by mid-FY 2004.
- 2003 Underground wiring for the Richmond Road improvement project, property acquisitions for the City's economic development plans, and continued construction of the parking garage were the major capital projects for FY 2003. General Fund reserves decreased overall by \$3.5 Million, to \$22.4 Million during the year.
- 2004 Parking garage was completed and operating in March, 2004. Prince George streetscape project was nearing completion at fiscal year end. Additional property was acquired for the Treyburn Drive extension. General Fund reserves decreased by \$1.5 Million, to \$20.9 Million during the year.
- 2005 Revenues exceeded spending in Fiscal Year 2005 as the preparation for expensive capital projects – such as the Richmond Road reconstruction and the Treyburn Drive extension – continued. Underground wiring continued along Monticello Avenue. Bonds were issued for \$8.5 Million to pay for the 3<sup>rd</sup> High School and refinance the Parking Garage, and as a result, General Fund reserves increased by \$9.7 Million to \$30.6 Million.

# Governmental Funds-Actual Revenue/Expenditure Historic Trends



Source: City of Williamsburg Comprehensive Annual Financial  
 \*Governmental Funds include General & Special Revenue